

7825.0300 PROCEDURE APPLICABLE TO MINNESOTA UNIFORM SYSTEM OF ACCOUNTS.

Subpart 1. **Criteria.** The following criteria shall apply to the Minnesota uniform system of accounts.

Subp. 2. **Clarification of standards.** All public utilities shall conform to the appropriate FPC uniform system of accounts with the following clarifications:

A. When appearing in the original FPC text the following terms shall be interpreted as stated below for the purpose of regulation under the Minnesota Public Utilities Act: commission or Federal Power Commission shall be interpreted as the Minnesota Public Utilities Commission; utility shall be interpreted as a Minnesota public utility.

B. Minnesota cooperative electric associations shall conform to the FPC uniform system of accounts as modified by REA Bulletin 181-1.

C. A Minnesota public utility, for reporting purposes, shall be classified as an A, B, C, or D utility based upon gross revenues of Minnesota utility operations.

D. All FPC orders, pronouncements, or changes affecting the FPC uniform system of accounts and all REA orders, pronouncements, or changes affecting the REA modifications to the FPC uniform system of accounts after January 1, 1975, shall be effective for accounting and reporting purposes on the effective date of the orders, pronouncements, or changes. However, the commission reserves the right to suspend such orders, pronouncements, or changes for Minnesota reporting purposes.

Subp. 3. **Utilities with annual gross operating revenues of less than \$25,000.** Public utilities with annual gross operating revenues of less than \$25,000, not required to conform to the FPC uniform system of accounts as modified by REA Bulletin 181-1, shall follow the appropriate FPC system of accounts for class C and D utilities.

Subp. 4. **Petition for exception to standards.** A public utility may petition the commission for approval of an exception to a provision of the system of accounts. Such exception shall be granted to the public utility for good cause shown.

Subp. 5. **Utilities with utility operations not in Minnesota.** Public utilities with utility operations not located in Minnesota shall maintain accounting records in such a manner that the accounting information for Minnesota utility operations can be separated from the accounting information of utility operations not located in Minnesota. Methods used in such separations of accounting information are subject to approval of the commission. The method of separation shall be submitted by petition to the commission for review and approval six months after the effective date of this part or in the first related proceeding of the public utility, whichever comes first. A utility or the department staff may petition for a change in an approved separation procedure for good cause shown.

Subp. 6. **Utilities engaged in other business.** Public utilities engaged directly or indirectly in any other business than that of the production, transmission, or furnishing of natural gas or electric service shall maintain separate records in accordance with the appropriate FPC system of accounts or REA modifications to that system for such operations.

Statutory Authority: *MS s 216B.08; 216B.10*

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